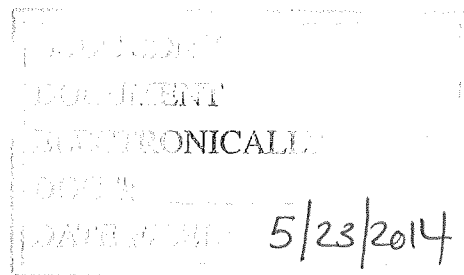


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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE:

EASTMAN KODAK COMPANY, *et al.*
DEBTORS.

RICOH COMPANY, LTD. AND RICOH
AMERICAS CORPORATION

PLAINTIFFS,

V.

EASTMAN KODAK COMPANY,
DEFENDANT.

CHAPTER 11

Case No. 12-10202 (ALG)

(Jointly administered)

ADV. PRO. NO. 13-01332 (ALG)

CIV. NO. 14-02952 (DLC)

**STIPULATION OF PARTIES REGARDING EASTMAN KODAK
COMPANY'S MOTION FOR ENTRY OF AN ORDER WITHDRAWING THE
REFERENCE AND ADMINISTRATIVELY CONSOLIDATING THE ABOVE-
CAPTIONED ADVERSARY PROCEEDING AND PLAINTIFFS' PROOFS OF CLAIM**

WHEREAS, on January 19, 2012, Eastman Kodak Company and various of its affiliates (collectively, “Kodak” or the “Debtors”) filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. § 101 *et seq.* (the “Bankruptcy Code”);

WHEREAS, the Kodak bankruptcy has been and continues to be overseen by Judge Gropper of the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”);

WHEREAS, on April 19, 2012, Kodak filed an action in which it sought a declaratory judgment and damages related to an alleged breach of contract against Ricoh Company, Ltd. (“Ricoh”) in the United States District Court for the Southern District of New York, styled *Eastman Kodak Co. v. Ricoh Co., Ltd.*, No. 12 Civ. 3109 (DLC) (the “Kodak Lawsuit”). Kodak obtained a judgment against Ricoh in the Kodak Lawsuit, which is currently on appeal to the United States Court of Appeals for the Second Circuit;

WHEREAS, on July 17, 2012, Ricoh and Ricoh Americas Corporation (“RAC”) filed unliquidated proofs of claim against Kodak in connection with the Kodak Lawsuit (the “Proofs of Claim”). The Proofs of Claim reserve Ricoh’s rights to seek to setoff any damages owing to Kodak in the Kodak Lawsuit against the amount of any allowed patent infringement claims asserted in the Proofs of Claim;

WHEREAS, on April 18, 2013, Ricoh and RAC commenced an adversary proceeding asserting patent infringement claims in the Bankruptcy Court, Adv. Pro. No. 13-01332-ALG (the “Adversary Proceeding”). In connection with that Adversary Proceeding, Ricoh and RAC moved to withdraw the reference. *See Ricoh Co., Ltd. v. Eastman Kodak Co. (In re Eastman Kodak)* No. 13 Civ. 2808 (DLC) (S.D.N.Y.) That motion to withdraw the reference was denied

without prejudice to renewal following resolution of Kodak's motion to enforce the automatic stay, then pending before the Bankruptcy Court;

WHEREAS, in August 2013, the Bankruptcy Court approved the *First Amended Joint Chapter 11 Plan of Reorganization of Eastman Kodak Company and Its Debtor Affiliates* [Bankr. Docket No. 4073], as amended (the "Plan") and entered a confirmation order styled as the *Findings of Fact, Conclusions of Law and Order Confirming the First Amended Joint Chapter 11 Plan of Reorganization of Eastman Kodak Company and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* on August 23, 2013 [Bankr. Docket No. 4966]. Kodak emerged from chapter 11 on September 3, 2013;

WHEREAS, on the Bankruptcy Court's recommendation, the parties stipulated to a stay of the Adversary Proceeding, which expired on September 30, 2013. As required by the terms of the stipulation, Kodak filed an answer and asserted counterclaims against Ricoh and RAC on October 10, 2013. On the same day, Kodak filed its objection to the Proofs of Claims. On October 31, 2013, Ricoh and RAC answered Kodak's counterclaims;

WHEREAS, on April 25, 2014, Kodak filed a motion to withdraw the reference (the "Motion") of the Adversary Proceeding from the Bankruptcy Court;

WHEREAS, on May 9, 2014, the Bankruptcy Court held a scheduling conference at which Ricoh and RAC requested for the Adversary Proceeding and entered an order (a) consolidating the Adversary Proceeding with Ricoh and RAC's Proofs of Claim and (b) staying the matters pending resolution of the Motion;

WHEREAS, in the interests of judicial economy and efficiency, Ricoh, RAC, and Kodak have agreed to resolve the Motion as set forth herein;

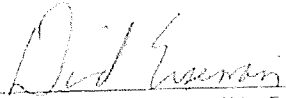
IT IS HEREBY STIPULATED AND AGREED, by and among Ricoh, RAC, and Kodak, by and through their undersigned counsel, as follows:

1. Subject to the conditions set forth in Nos. 2 and 3 below, Ricoh and RAC will not oppose the Motion, including Kodak's request that the Adversary Proceeding be withdrawn to the District Court.
2. If the Motion is granted, the District Court will not withdraw the reference with respect to Ricoh's asserted rights of setoff as set forth in the Proofs of Claim, which will be resolved by the Bankruptcy Court.
3. If the Motion is granted, the District Court will not withdraw the reference with respect to any issues of Plan interpretation or Plan enforcement, which matters will be resolved by the Bankruptcy Court in accordance with Article 14.1(u) of the Plan.
4. This Stipulation is without prejudice to Ricoh's rights to seek a setoff of any damages owing to Kodak in the Kodak Lawsuit against the patent infringement claims asserted in the Proofs of Claim, and Kodak's rights to oppose any purported setoff.

So ordered.
James Cole
May 23, 2014

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Dated: May 22, 2014



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So Ordered:

Dated: May ____, 2014

Honorable Denise L. Cote
United States District Judge

